



CADDO-SHREVEPORT SALES AND USE TAX COMMISSION

Office of the Administrator

PHONE (318) 865-3312 • FAX (318) 865-1838



February 10, 2022

Louisiana Ethics Administration Program
P.O. Box 4368
Baton Rouge, Louisiana 70821

To Whom it may concern:

I am a resident and property owner of the Pine Ridge Townhomes located at 4111 Pines Road, Shreveport, LA 71119. The Homeowner's Association is in the process of forming a new board of directors and it has been asked of me to possibly be a member of the board. As a member of the Association, I have potential to be elected to serve in the capacity of President, Vice President, Treasurer, or possibly secretary. The HOA's Board is responsible for the maintenance, preservation and architectural control of the residential lots and common area. All residents of the Association are subject to a monthly assessment of \$75.00 or \$900 per year.

I am writing the ethics board because I am employed by the Caddo Shreveport Sales and Use Tax Commission and I serve in the capacity as Administrator / Director. I am an appointed official that was subject to confirmation by the Caddo Parish School Board and the City of Shreveport's City Council.

As Administrator I am responsible for the collection and disbursement of all Sales and Use Taxes generated in the Parish of Caddo (where 4111 Pines Road, Shreveport, LA 71119 is located). The Commission is also responsible for compliance in the area of sales and use tax and compliance involves the scheduling of compliance audits which is managed and overseen by the Audit Manager that serves under me. The audits we perform consist of auditing purchase invoices to determine if the correct amount of sales / use tax has been collected and remitted. We also audit sales invoices to determine if a taxpayer is collecting and remitting the proper amount of sales tax. For the record all audits are first approved by the Audit Manager and then secondly for final approval by the Administrator.

My concern is that since my Home Owner's Association is subject to audit (mainly for use tax since the Home Owner's Association doesn't sell at retail) by the Caddo Shreveport Sales and Use Tax Commission. Is there a potential conflict of interest for me to serve in any capacity as treasurer, president, vice president, or secretary?

Sincerely,

Phillip R. Jackson, CTE
Administrator

CADDO-SHREVEPORT SALES AND USE TAX COMMISSION

P.O. BOX 104
SHREVEPORT, LA 71161



Phillip R. Jackson, CTE
ADMINISTRATOR



PHONE: 318-865-3312, Ext. 104
FAX: 318-865-1838

Email: pjcaddo@bellsouth.net

CADDO-SHREVEPORT

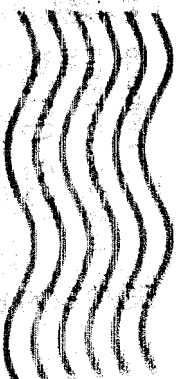
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